Syllabus

EKA 5361 – Strategic Cost Management
Study Program: Bachelor Degree in Accounting
Economics and Business Faculty
SYLLABUS

I. SUBJECT CODE/CREDITS : EKF 5361/ 2 Credits

II. SUBJECT : Strategic Cost Management

III. PROGRAM : Bachelor Degree in Accounting

IV. DESCRIPTION AND PURPOSE OF THE SUBJECT :

The subject discusses the role of the accountant and accounting information to facilitate strategic management decisions. The subject focuses on the use of accounting information for planning and controlling the management process. The discussion focuses on contemporary issues in managerial accounting such as managing cost of quality, life-cycle costing, environmental cost, strategic performance measurement, business valuation and analysis as well as behavioral consequences of accounting information. The topics discussed emphasize the role of accountant and accounting information in dealing with constant changing business environment faced by management. However, outward-looking oriented of this subject does not necessarily neglect the discussions on traditional role of accounting as basic analysis tools for strategic cost management.
V. PRE-REQUISITE(S) : Strategic Management and Cost Accounting

VI. REFERENCES:

3. Other Case-studies decided by the lecturer

VII. LEARNING METHODS:

- Lecturing,
- Focus-Group Discussions, Case Study Presentations, Questions and Answers, Paper/Essays

VIII. LEARNING EQUIPMENTS:

- Whiteboard, Microphone, Internet, Overhead Projector (OHP), LCD Projector, and Computer

IX. ATTENDANCE:

Attendance is a must for students. Any attendances below than 80% will not be allowed to join the Final Exam (UAS).

X. EVALUATIONS:

1. Mid Test (UTS) : Individual paper : 35%
2. Case-Study Group Presentations : 25%
3. Final Test (UAS) : 45%
XI. SCORINGS:

Score 80 – 100 = A (Excellent)
Score 68 – 79  = B (Very Good)
Score 56 – 67  = C (Good)
Score 45 – 55  = D (Poor)
Score  0 – 44  = E (Failed)
### XII. SEQUENCE OF LESSONS:

<table>
<thead>
<tr>
<th>MEETINGS</th>
<th>LESSONS</th>
<th>REFERENCES</th>
<th>CHAPTERS/CASE NUMBER</th>
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<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(4)</td>
<td>(5)</td>
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<tr>
<td>1</td>
<td>Overview – cost management and strategy</td>
<td>Cost Management: A Strategic Emphasis. Blocher, et.al.</td>
<td>Chapter 1</td>
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</tbody>
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2. Cases in Cost Management: A Strategic Emphasis. Shank and Govindarajan | Chapter 2, Case no. 11 and 12 |
| 3 | Basic Cost Concepts  
2. Cases in Cost Management: A Strategic Emphasis. Shank and Govindarajan | Chapter 3, 4,6 and Case no. 4 and 27 |
| 4 | Activity-Based Costing and Customer Profitability analysis  
2. Cases in Cost Management: A Strategic Emphasis. Shank and Govindarajan | Chapter 5, Case No. 2 |
2. Cases in Cost Management: A Strategic Emphasis. Shank and Govindarajan | Chapter 9, Case No. 9 and 35 |
| 6 | Master Budget and Strategy Case will be determined later | Cost Management: A Strategic Emphasis. Blocher, et.al. | Chapter 10 |
| 7 | **MID TEST:**  
**Individual Case** | | Take Home Exam |
2. Cases in Cost Management: A Strategic Emphasis. Shank and Govindarajan | Chapter 12, Case no. 21 |
2. Cases in Cost Management: A | Chapter 13, Case no. 23 |
<table>
<thead>
<tr>
<th>No.</th>
<th>Topic</th>
<th>Resource</th>
<th>Chapter/Case</th>
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<tbody>
<tr>
<td>10</td>
<td>Managing Cost Quality Case decides later</td>
<td>Strategic Emphasis. Shank and Govindarajan</td>
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<td>2. Cases in Cost Management: A Strategic Emphasis. Shank and Govindarajan</td>
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<td>2. Cases in Cost Management: A Strategic Emphasis. Shank and Govindarajan</td>
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Case: ‘Jones Ironworks’

2. Cases in Cost Management: A Strategic Emphasis. Shank and Govindarajan

15 FINAL TEST- CASE EXAM

Written By:

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